



सत्यमेव जयते

THE JHARKHAND GAZETTE EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 179

4 Chaitr, 1937 (S)

Ranchi, Wednesday 25th March, 2015

COMMERCIAL TAXES DEPARTMENT

NOTIFICATION

The 25th March, 2015

S.O. No. 76 dated 25th March, 2015-- In exercise of the powers conferred by Section 94 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006) the Governor of Jharkhand is pleased to make the following amendments in the Departmental Notification No S.O. 219 Dated 31 march, 2006:-

AMENDMENTS**1. Amendment in Rule 19**

(i) After the existing Rule 19(2)(a), a new proviso shall be inserted in the following manner :-

"Provided the Joint Commissioner of Commercial Taxes (Administration) of the concerned division, on application, may condone the delay for filing the claim of refund".

(ii) The existing Rule 19(2) (b) shall be substituted in the following manner :-

"Any VAT dealer who is claiming provisional refund on the basis of returns of the section 53 shall file such refund claim in form JVAT 207 within 90 days of filing annual return for that financial year and shall furnish the dealer wise detailed statement showing purchases of goods for the period on the basis of which ITC has been claimed during that period".

(iii) After the existing Rule 19(2)(c), the existing proviso ' Provided the Commissioner on application, may condone the delay for filing the claim of refund' shall be deleted.

2. Amendments in Form JVAT 200, JVAT 204, JVAT 206 & JVAT 207 as per details attached herewith.

This Notification shall be effective from the date of issuance of the notification.

(File No.Va.Kar./VAT/Sansodhan/2/2014/1036)

By the Order of the Governor of Jharkhand,

(M. R. Meena)

Secretary-cum-Commissioner,
Commercial Taxes Department,
Jharkhand, Ranchi

FORM JVAT 200

COMMERCIAL TAXES DEPARTMENT
QUARTERLY RETURN FOR VALUE ADDED TAX

[See Rule 14(1), 14 (4) & 14(7)]

1. TIN

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2. Name & Address of the Dealer:

3. Period covered by this Return

Fro m	DD	MM	YY	To	DD	MM	YY

4. (i) If you have made No "Sales ", Select Option Yes or No. Yes ☐ No ☐(ii) If you have made No " Purchases", Select Option Yes or No. Yes ☐ No ☐

Is it a Revised Return

If Yes: Receipt No. and Date of Original Return

Yes ☐ No ☐

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PURCHASE DETAILS:

INTERSTATE PURCHASES/ARRIVALS DURING THE PERIOD

Sr. No.	Particulars	Purchase Price Including Tax (as applicable)
5	Inter-State "Arrivals" otherwise than by way of sale from other States	
6	Inter-State purchases u/s 3(a) read with section 8(1) of the CST Act 1956 of goods other than capital goods.	
7	Inter-State purchases u/s 3(a) read with section 8(1) of the CST Act 1956 of capital goods.	
8	Inter-State purchases u/s 3(a) read with section 8(2) of the CST Act 1956	
9	Interstate Purchases u/s 3(a) or 3(b) of CST Act from SEZ/Other similar units of other states.	
10	Inter-State purchases u/s 3(b) of the CST Act 1956 of goods other than capital goods.	
11	Inter-State purchases u/s 3(b) of the CST Act 1956 of capital goods.	
12	"Imports" from outside the Country	
12A	Last Purchase of Goods occasioning the Export u/s 5 (3) of CST Act, 1956	

INTRASTATE PURCHASES/ARRIVALS DURING THE PERIOD (INPUTS)

Sr. No.	Particulars	Purchase (Excl. Tax)/ Transfer of goods/ Input Tax paid/ Computed
13	Purchases of Exempted Goods (Schedule-I)	
14	Purchases from unregistered dealers / persons	
15	Non-creditable purchases from registered dealers / persons	
16	Purchases by the dealers exempted u/s 57 of the Act	
17	Stock transfers from branches or by a Principal or by an Agent within State****	
18	Purchases of Medicines specified u/s 9 (2) of the Act (MRP Scheme)	
19.	Input Tax Credit brought forward from the preceding Quarter JVAT 200 [Box-61]	
20	Eligible ITC on Purchase of Capital Goods: as per JVAT 406 **	

21. Intrastate Taxable purchases as specified in Part A, B, C, D & F of Schedule II with description other than medicine specified u/s sec 9(2):

Description	Rate of Tax	Purchase Price of Goods excluding tax	Amount of Input Tax paid
(A)	(B)	(C)	(D= B*C)
Goods received by free Supply/Incentives or any other manner.*****			
Price Adjustment			
Taxable Goods			
Total		(E)	(F)

Sr. No.	Particulars	Input Tax paid/Computed
22	"Apportion" of eligible input tax credit as computed *** (Attach Annexure-'A')	
23	Total Amount of Input Tax***** (19+20+21(F) OR (19+20+22)	
24	Less: Amount of ITC on account of Purchase Return [26(F)] .	
25	Net Amount of Input Tax (23-24)	

26 Breakup of details of purchase return shown in column 24

Description	Rate of Tax	Taxable value of goods returned	Amount of Tax
(A)	(B)	(C)	(D=B*C)
Other Taxable Goods			
Total		(E)	(F)

27 Purchase Return of Medicine Specified u/s 9(2)

Descripti on	Rate of Tax (5%)	Taxable value of goods returned	MRP Value of Goods	Amount of Tax
(A)	(B)	(C)	(D)	(E=B*D)
Medicine				
Total		(F)	(G)	(H)

28	For goods such as Petrol, High Speed Diesel Oil, Light Diesel Oil, Aviation Turbine Fuel, Liquors or IMFL, Molasses, Narcotics and Methylated & Rectified Spirit : "PURCHASES"	Purchase Price excluding Tax
(i)	(a) Taxable Purchases/Transfers of Goods specified in Part-E of Schedule-II : Petrol	
	(b) Taxable Purchases/Transfers of Goods specified in Part-E of Schedule-II : Diesel	
	(c) Taxable Purchases/Transfers of Goods specified in Part-E of Schedule-II : ATF	
	(d) Taxable Purchases of Goods specified in Part-E of Schedule-II : IMFL	
	(e) Taxable Purchases of Goods specified in Part-E of Schedule-II : Country liquor	
	(f) Taxable Purchases of Goods specified in Part-E of Schedule-II : Other goods (Other goods include Molasses, Narcotics, Methylated & Rectified Spirit,, Natural Gas ,Steam and Furnace Oil))	
Total		

28 (ii) Tax Paid Purchases of Goods specified in Part-E of Schedule-II:

Description of goods	Rate of Tax	Purchase price excluding tax	Tax Paid (in the preceding stage of Sale in the State)
(A)	(B)	(C)	(D= B* C)
Petrol			
Diesel			
ATF			
IMFL			
Country Liquor			
Other goods (include Molasses, Narcotics, Methylated & Rectified Spirit,, Natural Gas ,Steam and Furnace Oil)			
Total		(E)	(F)

SALES DETAILS:

Sr. No.	Particulars	Amount
29	Gross Turnover (excluding tax)	
30	Less: charges received u/s 9 (4)(c) of the Act / or other non-taxable charges	
31	Less: Intra State Sales Return (excluding tax) from registered dealer	
32	Balance Turnover (29 – 30 - 31)	

33. Details of Intra State Sales Return from registered dealer [Other than medicine specified u/s 9(2)]

Description	Rate of Tax	Value of Sales return excluding tax	Amount of Tax
(A)	(B)	(C)	(D= B * C)
Other Taxable Goods			
Total		(E)	(F)

34. Details of Intra State Sales Return of medicine specified u/s 9(2) from registered dealer

Description	Rate of Tax (5%)	Value of Sales return excluding tax	Maximum Retail Price (MRP)	Amount of Tax
(A)	(B)	(C)	(D)	(E = B* D)
Medicines				
Total		(F)	(G)	(H)

35 Total Amount of Tax on Sales Return as shown in Column 33 & 34: [33(F) +34(H)]

INTERSTATE SALES / TRANSFER DURING THE PERIOD

Sr. No.	Particulars	Sale Price excluding Tax
36	Inter-State "Export" sales u/s 5(1) & 5(3) of the CST Act	
37	Inter-State Branch Transfers / Consignment Sales (Exempt Transactions)	
38	Inter-State Sales to the registered dealers u/s 3(a) read with Section 8(1) of the CST Act 1956	
39	Inter-State Sales to the unregistered dealers u/s 3(a) read with Section 8(2) of the CST Act 1956	
40	Inter-State Sales u/s 3(b) of the CST Act 1956	
41	Interstate sales u/s 3(a) or 3(b) of CST Act to SEZ/Other similar units	
42	Inter-State Sales to persons referred in Section 6(3) of the CST Act	

INTRASTATE SALES / TRANSFER DURING THE PERIOD

Sr. No.	Particulars	Sale Price excluding Tax
43	Stock transfers to branches or to a Principal to the Agents within State****	
44	Sale of Exempted Goods (Schedule-I Goods)	
45	Sale of Goods by the dealers / persons exempted u/s 57 of the Act	
46	Sale of Goods to the dealers / persons exempted u/s 57 of the Act	

47 Details of Purchase Tax Payable u/s 10:

Description of goods.	Rate of Tax	Purchase price of goods excluding tax	Purchase Tax
(A)	(B)	(C)	(D=*C)
Total		(E)	(F)

48 Taxable Sales as specified in Part A,B,C,D & F of Schedule II other than medicine specified u/s sec 9(2):

Description	Rate of Tax	Sale price of goods excluding Tax	Output Tax
(A)	(B)	(C)	(D=B*C)
Goods disposed off by way of Free Supply/ Incentives or any other manner.			
Price Adjustment			
Other taxable Goods			
Total		(E)	(F)

49. Turnover for the Manufacturing/ Importing/ Reselling Dealer of medicines specified u/s 9(2)

Description	Taxable Sales Turnover excluding tax	MRP of Goods sold	MRP of Goods supplied free, if any	Total of Maximum Retail Prices E = (C+D)	Tax Payable
A	B	C	D	E	(F=E*5%)
Manufacturer					
Importer					
Reseller					
Total	(G)	(H)	(I)	(J)	(K)

50. Total Amount of "Output Tax" [46 (F) + 47(F) + 48 (K)]

51 . Total Amount of VAT Payable [Col. 49 – Col.

52	For goods such as Petrol, High Speed Diesel Oil, Light Diesel Oil, Aviation Turbine Fuel, Liquors or IMFL, Molasses, Narcotics and Methylated & Rectified Spirit . "SALES"	Sale Price excluding Tax
(i)	(a) Taxable Sales of Goods specified in Part-E of Schedule-II : Petrol- oil companies to another oil company	
	(b) Taxable Sales of Goods specified in Part-E of Schedule-II : Diesel- oil companies to another oil company	
	(c) Taxable Sales of Goods specified in Part-E of Schedule-II : ATF- oil companies to another oil company	
(ii)	(a) Tax Paid Sales of Goods specified in Part-E of Schedule-II : Petrol	
	(b) Tax Paid Sales of Goods specified in Part-E of Schedule-II : Diesel	
	(c) Tax Paid Sales of Goods specified in Part-E of Schedule-II : ATF	
	(d) Tax Paid Sales of Goods specified in Part-E of Schedule-II : IMFL	
	(e) Tax Paid Sales of Goods specified in Part-E of Schedule-II : Country liquor	
	(f) Tax Paid Sales of Goods specified in Part-E of Schedule-II : Other goods (Others include Molasses, Narcotics, Methylated & Rectified Spirit,, Natural Gas ,Steam and Furnace Oil)	

53 . Taxable Sales of Goods specified in Part-E of Schedule-II : Oil companies to the dealers

description of goods	Rate of Tax	Sales price excluding Tax	Output Tax Payable (at the first stage of Sale in the State)		
(A)	(B)	(C)	(D=B*C)		
Petrol					
Diesel					
ATF					
IMFL					
Country Liquor					
Other goods (includes Molasses, Narcotics, Methylated & Rectified Spirit,, Natural Gas ,Steam and Furnace Oil)					
Total		(E)	(F)		
54	VAT Payable for this Tax Period [51 + 53 (F) – 35]				
55	Add: the amount of interest payable, if any u/s 30(1) of the Act.				
56	Add: the amount of penalty payable, if any under the Act.				
57	Adjust: the amount of Tax deducted at source as shown & issued in JVAT 400*****				
58	Balance VAT Payable (54+55+56-57)				
59	Tax Refundable				
60	OR, Adjust the excess input tax amount against CST liability as shown in column 38.				
61	Excess Input Tax Credit to be c/f to next period (If balance remains even excess)				
62	Total amount of deferred Tax admissible as per Form JVAT 408	Validity date of Revised Eligible Certificate	Amount of Output Tax Payable in this tax period and : “deferred”		
63	Payment / Adjustment Details:				
Details	Challan/ Instrument No.	Date	Bank/Treasury	Branch Code	Amount
Payment Details:					

In the circumstances, if total of Box 25 i.e. “Net Amount of Input Tax”, exceeds the total of Box 50 i.e. the “Output Tax Payable”, and you have also declared Exports in Box 36 ; and not able to adjust this Excess “Input Tax Amount”; against any other tax liability, payable under the Act or CST Act, you can claim this “Excess Input Tax Amount” as "Refund" and fill this amount in Box 59 OR carry forward this “Excess Input Tax Credit” into Box 61

If you have declared, NO "Exports" in Box 36 : carry forward this “Excess Credit Amount” in Box 60 for adjustment thereof of this excess amount, against the Tax liability if any, under the “Act” or “CST Act”, as shown in Box 38 or against future Tax liability under the Act

64. Name of the commodity dealt in –

Rate of Tax	Name of the commodity
Taxable @ 1%	
Taxable @ 2%	
Taxable @ 4%	
Taxable @ 5%	
Taxable @ 10%	
Taxable @ 14%	
Taxable @ 18%	
Taxable @ 20%	
Taxable @ 35%	
Taxable @ 50%	
Exempted goods	

Following annexures are attached with the return:

- ☐ Annexure: A – Computation of input tax paid and claimed in the tax period in JVAT 200
- ☐ Annexure: B – Statement of Intra state taxable sales [other than medicine specified in 9(2)] to registered dealer, unregistered dealer and Consumer:
- ☐ Annexure: C – Statement of Intra state sales of medicines [specified u/s 9(2)] to registered dealer, unregistered dealer and Consumer:
- ☐ Annexure: D – Statement of Input Tax Paid on Intra state taxable purchase [other than medicine specified in 9(2)] from registered dealer
- ☐ Annexure: E – Statement of Intra state taxable purchase of medicine specified in sec. 9(2) from registered dealer
- ☐ Annexure: F – Statement of Intra State Sales Return from Registered Dealer [other than medicine specified in 9(2)]
- ☐ Annexure: G – Statement of Intra State Sales Return from Registered Dealer [Medicine specified u/s 9(2)]
- ☐ Annexure: H – Statement of Intra State Purchase Return from Registered Dealer [other than medicine specified in 9(2)]
- ☐ Annexure: I – Statement of Intra State Purchase Return from Registered Dealer [Medicine specified in 9(2)]
- ☐ Annexure: J – Statement of dispatches to various branches within state and respective sales turnover:
- ☐ Annexure: K - Statement of transfer of goods by Principal to his agent or Branches/Unit within state:
- ☐ Annexure: L – Statement of receipt of goods by agent from his Principal or Branches/Unit within state:
- ☐ Annexure: M – Statement of TDS deducted
- ☐ Annexure: N – Statement of Reconciliation of Goods in Transit for SUGAM(G)

DECLARATION):

Name.....being..... of the above enterprise do hereby declare that the information given in this Return is true and correct.

Signature

.....

NOTES:

* Please see sub-rule (3) of Rule 30.

** Enter your Eligible Input Tax Credit: i.e. 36th installments of the admissible "Input Tax Credit" on purchase of "Capital Goods", as communicated in Form JVAT 406.

*** In the circumstances, if there are "Exempt Transactions", or "Zero Rated Sales", or "Sale of Exempted Goods" and "Specific Input Tax" or "Common Inputs": "*Eligible Input Tax Credit*", should be computed as per sub-rule from (5) to (14) of Rule 26 of the Rules. Annex **Annexure-'A'** with this Return. In such circumstances, the total Input Tax paid, as shown in Box 21(E)(D) shall not be taken into consideration for "eligible Input Tax Credit". The amount appearing in Box 22 i.e as "computed" in Annexure-A, shall be taken into consideration for "eligible Input Tax Credit" and for this purpose where there is "apportion" the total of 22 shall stand adjusted against the total of 50.

**** Please See Rule 44.

*****In the circumstances, Tax deducted at source u/s 44 and 45 of the Act: "Output Tax"; stand adjusted against the amount shown in JVAT 400: Refer sub-rule (2) of Rule 23 and sub-rule (4) of Rule 24.

Attach the photocopy of Form JVAT 400.

***** Please see Section 9(5)

***** In case annexure A is applicable then it is 19 + 20 + 22 and in other cases it is 19 + 20 + 21(E)(D). Here, Column 20 should be added only when certificate in JVAT 406 is issued.

Annexure - 'A' to JVAT

**GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT**

COMPUTATION OF INPUT TAX PAID AND CLAIMED IN THE TAX PERIOD IN JVAT 200

(See from sub-rule 5 to 14 of Rule 26)

(1) Computation of Input Tax Credit of VAT dealers: having any of the following Transactions,

-
- a) Sales of Exempt Goods (goods mentioned in Schedule I of the Act);
 - b) Inter State and Intra State Stock Transfers / Branch Transfers / Consignment Sales: "Exempt Transactions"
 - c) Sales in course of Export out of Country

(2) Tax Period

(I) Details of Turnovers for the Tax Period

(3)	Total amount of "Sales", eligible for "Input Tax Credit". See section 18(4)	`
(4)	Total amount of Sales of "Exempt Goods" (Schedule-I)	`
(5)	Total amount of "Exempt Transactions" [See section 18(8)(ix) Rule 2(vii)]	`
(6)	Total amount of "Export Sales"	`
(7)	Total amount of Stock transfer within the State (See Rule 26(5)(ii) & 44)	`

(II) Details of Input Tax Paid and claimed in the Tax Period

	Inputs	VAT paid on Specific inputs 'x'	VAT Paid on Common inputs	Eligible Input Tax on common inputs. 'y'	Total Eligible ITC 'x' (+) 'y'
(6)	1% Rate Purchases				
(7)	5% Rate Purchases				
(8)	10% / 14% Rate Purchases -				
	4% portion of 5%, 10%, & 14%				
	Balance 1%, 6%, 10% portion				
(9)	Total				

- (1) Specific Input Tax means: the Input Tax Paid on Specific Taxable Purchases and sold specifically in the same Rate, i.e. if purchases are for @5%, the Goods in question are also sold against 5% Taxable Sales. [See Rule 26(7)]
- (2) Common Inputs means: Inputs Tax Paid and consumed commonly for "Taxable Sales" as well as for "Exempt Transactions" and "Export sales". [See Rule 26(8), (9), (10) & (11) and compute the eligible ITC accordingly]
- (3) Apportionment of 5%, 10%, 14% tax in accesses of tax 4% i.e 1%, 6%, 10% "Portions"; if you have any "Exempt Transactions" or / and "Export Sales".
- (4) The total eligible Input Tax Credit as computed should be entered in the "eligible ITC", by the aforesaid formula shall be entered in Box 22 . The eligible Input Tax Credit; as arrived and entered in Box 22 , shall stand adjusted against the total of Output Tax accrued and as entered in Box 50 .

Note:

1. To claim eligible Input Tax Credit Tax Rates of 1%, 5%, 10%, and 14% tax: the 1%, 6%, and 10% portion respectively - the following calculation is to be made:

$$\frac{A \times B}{C}$$
 For abbreviations please see sub-rule (5) of Rule 26.

2. Where there are no "Exempt Transactions" and "Export Sales" in the Tax Period, apply the above Formula for entire 5%, 10%, 14% for arriving at ITC eligible.

Signature of the dealer/person

Authorized in this behalf

Annexure: B – Statement of Intra state taxable sales [other than medicine specified in 9(2)] to registered dealer, unregistered dealer and Consumer:

Sl. No	Description	Name of Purchaser	TIN	Invoice No	Date of Invoice	Commodity	Rate of Tax (A)	Amount before tax (B)	VAT/Tax Charged (C = A*B)	Invoice Value (D = B+C)	Used Sugam P Number
	Taxable Goods										
	Taxable Goods disposed by way of free supply / price adjustment /incentive/ any other manner.										
Total											
Unregistered Dealer (Mention the total amount and total number of Sugam P used)											
Consumer (Mention the total amount and total number of Sugam P used)											
Total											

Annexure: C – Statement of Intra state sales of medicines [specified u/s 9(2)] to registered dealer, unregistered dealer and Consumer:

Sl. No	Description	Name of Purchaser	TIN	Invoice No	Date of Invoice	Rate of Tax (A)	Taxable Value (Excluding Tax) (B)	Maximum Retail Price (MRP) (C)	VAT/Tax Charged (D=A*C)	Invoice Value (E = B+D) In case of Free supply (E=D)	Used Sugam P Number
	Medicine under MRP Scheme										
	Free Supply of Medicine										
Total											
Unregistered Dealer (Mention the total amount and total number of Sugam P used)											
Consumer (Mention the total amount and total number of Sugam P used)											
Total											

Annexure: D – Statement of Input Tax Paid on Intra state taxable purchase [other than medicine specified in 9(2)] from registered dealer

Sl. No	Description	Name of Seller	TIN	Invoice No	Date of Invoice	Commodity	Rate of Tax (A)	Amount before tax (B)	Input Tax Paid (C=A*B)	Invoice Value (D = B+C)	Used Sugam P Number on Sale
	Taxable Goods (Capital Goods)										
	Taxable Goods (Other Than										
	Price Adjustment										
Total											

Annexure: E – Statement of Intra state taxable purchase of medicine specified in sec. 9(2) from registered dealer

Sl. No	Description	Name of Seller	TIN	Invoice No	Date of Invoice	Rate of Tax 5% (A)	Taxable Value excluding tax (B)	Maximum Retail Price (MRP) (C)	VAT Charged (D=A*C)	Invoice Value (DE = B+D)	Used Sugam P Number on Sale
	Medicines under MRP scheme.										
Total											

Annexure: F – Statement of Intra State Sales Return from Registered Dealer [other than medicine specified in 9(2)]

Sl. No	Name of Purchaser	TIN	Original Invoice No.	Date of Invoice	Purchaser's Goods Return Challan No.	Challan Date	Credit Note No.	Credit Note Date	Commodity	Rate of Tax (A)	Amount before tax (B)	VAT /Tax Charge d (C= A * B)	Used Sugam P Number
Total													

Annexure: G – Statement of Intra State Sales Return from Registered Dealer [Medicine specified u/s 9(2)]

Sl. No	Name of Purchaser	TIN	Original Invoice No.	Date of Invoice	Purchaser's Goods Return Challan No.	Challan Date	Credit Note No.	Credit Note Date	Commodity	Rate of Tax (A)	Taxable Value Excluding Tax (B)	Maximum Retail Price (MRP) (C)	VAT Charged (D = A * C)	Used Sugam P Number
Total														

Annexure: H– Statement of Intra State Purchase Return from Registered Dealer [other than medicine specified in 9(2)]

Sl. No	Name of Seller	TIN	Seller's Original Invoice No.	Date of Invoice	Goods Return Challan No.	Challan Date	Seller's Credit Note No.	Credit Note Date	Commodity	Rate of Tax (A)	Amount before tax (B)	VAT Charged (C = A * B)	Used Sugam P Number
Total													

Annexure: I – Statement of Intra State Purchase Return from Registered Dealer [Medicine specified in 9(2)]

Sl. No	Name of Seller	TIN	Seller's Original Invoice No.	Date of Invoice	Goods Return Challan No.	Challan Date	Seller's Credit Note No.	Credit Note Date	Commodity	Rate of Tax (A)	Taxable Value Excluding Tax (B)	Maximum Retail Price (MRP) (C)	VAT Charged (D = A * C)	Used Sugam P Number
Total														

Annexure: J – Statement of dispatches to various branches within state and respective sales turnover:

Sl. No	Branch's name and address	Name and address of branch to which goods are dispatched	Amount (Rs)	Sales Turnover of Branch
Total				

Annexure: K - Statement of transfer of goods by Principal to his agent or Branches/Unit within state:

Sl. No	Category	Name of Agent/ Branch/Unit	TIN	Address	Date of dispatch of goods	Delivery Challan Number	Date of delivery Challan	Commodity	Rate of Tax	Value of Goods	Used Sugam P Number
	Principal/Agent/ Branch/Unit										
Total											

Annexure: L – Statement of receipt of goods by agent from his Principal or Branches/Unit within state:

Sl. No	Category	Name of Branch/ Unit/Principal	TIN	Address	Date of dispatch of goods	Delivery Challan Number	Date of delivery Challan	Commodity	Rate of Tax	Value of Goods	Used Sugam P Number
	Principal/Agent/ Branch/Unit										
Total											

Annexure: M – Statement of TDS deducted

Sr. No.	Tax Deduction Number / TIN	Name of Deductor				
			Certificate /Challan Number	Certificate /Challan Date	Rate of Deduction	Amount Deducted
Total						

Annexure N : Statement of Reconciliation of Goods in Transit for SUGAM(G)

Sl. No.	Name of Dealer from whom Purchased / Received	TIN	Value of Sugam-G generated for Interstate Purchase/Stock Transfer Receipt during the Period	Value of Goods in Transit during the Period	Value of Goods in Transit in immediately preceding quarter but received during the current quarter	Net Value (G=D+F-E)
(A)	(B_)	(C)	(D)	(E)	(F)	(G)
Total						

20. Aggregate of Intrastate Taxable purchases as specified in Part A, B, C, D & F of Schedule II with description other than medicine specified u/s sec 9(2):

Description	Rate of Tax	Purchase Price of Goods excluding tax	Amount of Input Tax paid
(A)	(B)	(C)	(D)
Goods received by free Supply/Incentives or any other manner.			
Price Adjustment			
Taxable Goods			
Total		(E)	(F)

Sr. No.	Particulars	Input Tax paid/Computed
21	"Apportion" of eligible input tax credit as computed and annexed as Annexure 'A' in JVAT 200	
22	Total Amount of Input Tax (18+19+21) OR (18+19+20(F))	
23	Less: Amount of ITC on account of Purchase Return [25(F) + 26(H)]	
24	Net Amount of Input Tax (22-23)	

25 Aggregate of Breakup of details of purchase return shown in column 23

Description	Rate of Tax	Taxable value of goods returned	Amount of Tax
(A)	(B)	(C)	(D=B*C)
Other Taxable Goods			
Total		(E)	(F)

26 Aggregate of Purchase Return of Medicine Specified u/s 9(2)

Description	Rate of Tax (5%)	Taxable value of goods returned	MRP Value of Goods	Amount of Tax
(A)	(B)	(C)	(D)	(E=B*D)
Medicine				
Total		(F)	(G)	(H)

27	For goods such as Petrol, High Speed Diesel Oil, Light Diesel Oil, Aviation Turbine Fuel, Liquors or IMFL, Molasses, Narcotics and Methylated & Rectified Spirit : "PURCHASES"	Purchase Price excluding Tax
(i)	(a) Aggregate of Taxable Purchases/Transfers of Goods specified in Part-E of Schedule-II : Petrol	
	(b) Aggregate of Taxable Purchases/Transfers of Goods specified in Part-E of Schedule-II : Diesel	
	(c) Aggregate of Taxable Purchases/Transfers of Goods specified in Part-E of Schedule-II : ATF	
	(d) Aggregate of Taxable Purchases of Goods specified in Part-E of Schedule-II : IMFL	
	(e) Aggregate of Taxable Purchases of Goods specified in Part-E of Schedule-II : Country liquor	
	(f) Aggregate of Taxable Purchases of Goods specified in Part-E of Schedule-II : Other goods (Other goods include Molasses, Narcotics, Methylated & Rectified Spirit,, Natural Gas ,Steam and Furnace Oil))	
Total		

27 (ii) Aggregate of Tax Paid Purchases of Goods specified in Part-E of Schedule-II:

Description of goods	Rate of Tax	Purchase price excluding tax	Tax Paid (in the preceding stage of Sale in the State)
(A)	(B)	(C)	(D=B*C)
Petrol			
Diesel			
ATF			
IMFL			
Country Liquor			
Other goods (include Molasses, Narcotics, Methylated & Rectified Spirit,, Natural Gas ,Steam and Furnace Oil)			
Total		(E)	(F)

SALES DETAILS:

Sr. No.	Particulars	Amount
28	Gross Turnover During the Year (excluding tax)	
29	Less: charges received u/s 9 (4)(c) of the Act / or other non-taxable charges	
30	Less: Intra State Sales Return (excluding tax) from registered dealer	
31	Balance Turnover (28 – 29 - 30)	

32. Aggregate of details of Intra State Sales Return from registered dealer [Other than medicine specified u/s 9(2)]

Description	Rate of Tax	Value of Sales return excluding tax	Amount of Tax
(A)	(B)	(C)	(D)
Other Taxable Goods			
Total		(E)	(F)

33. Aggregate of details of Intra State Sales Return of medicine specified u/s 9(2) from registered dealer

Description	Rate of Tax (5%)	Value of Sales return excluding tax	Maximum Retail Price (MRP)	Amount of Tax
(A)	(B)	(C)	(D)	(E = B*D)
Medicines				
Total		(F)	(G)	(H)

34 Total Amount of Tax on Sales Return as shown in Column 32 & 33: [32(F)]

+33(H)]

INTERSTATE SALES / TRANSFER IN THE PERIOD

Sr. No	Particulars	Sale Price excluding Tax
35	Aggregate of Inter-State "Export" sales u/s 5(1) & 5(3) of the CST Act	
36	Aggregate of Inter-State Branch Transfers / Consignment Sales (Exempt Transactions)	
37	Aggregate of Inter-State Sales to the registered dealers u/s 3(a) read with Section 8(1) of the CST Act 1956	
38	Aggregate of Inter-State Sales to the unregistered dealers u/s 3(a) read with Section 8(2) of the CST Act 1956	
39	Aggregate of Inter-State Sales u/s 3(b) of the CST Act 1956	
40	Aggregate of Interstate sales u/s 3(a) or 3(b) of CST Act to SEZ/Other similar units	
41	Aggregate of Inter-State Sales to persons referred in Section 6(3) of the CST Act	

INTRASTATE SALES / TRANSFER IN THE PERIOD

Sr. No	Particulars	Sale Price excluding Tax
42	Aggregate of Stock transfers to branches or to a Principal to the Agents within State	
43	Aggregate of Sale of Exempted Goods (Schedule-I Goods)	
44	Aggregate of Sale of Goods by the dealers / persons exempted u/s 57 of the Act	
45	Aggregate of Sale of Goods to the dealers / persons exempted u/s 57 of the Act	

46 Aggregate of Purchase Tax Payable u/s 10:

Description of goods.	Rate of Tax	Purchase price of goods excluding tax	Purchase Tax
(A)	(B)	(C)	(D=B*C)
Total		(E)	(F)

47 Aggregate of Taxable Sales as specified in Part A,B,C,D & F of Schedule II other than medicine specified u/s sec 9(2):

Description	Rate of Tax	Sale price of goods excluding Tax	Output Tax
(A)	(B)	(C)	(D=B*C)
Goods disposed off by way of Free Supply/ Incentives or any other manner.			
Price Adjustment			
Other taxable Goods			
Total		(E)	(F)

48. Aggregate of Turnover for the Manufacturing/ Importing/ Reselling Dealer of medicines specified u/s 9(2)

Description	Taxable Sales Turnover excluding tax	MRP of Goods sold	MRP of Goods supplied free, if any	Total of Maximum Retail Prices E = (C+D)	Tax Payable
A	B	C	D	E	(F=E*5%)
Manufacturer					
Importer					
Reseller					
Total	(G)	(H)	(I)	(J)	(K)

49. Total Amount of "Output Tax" [46 (F) + 47(F) + 48 (K)]

50 . Total Amount of VAT Payable [Col. 49 – Col. 24]

51	For goods such as Petrol, High Speed Diesel Oil, Light Diesel Oil, Aviation Turbine Fuel, Liquors or IMFL, Molasses, Narcotics and Methylated & Rectified Spirit . "SALES"	Sale Price excluding Tax
(i)	(a) Aggregate of Taxable Sales of Goods specified in Part-E of Schedule-II : Petrol- oil companies to another oil company	
	(b) Aggregate of Taxable Sales of Goods specified in Part-E of Schedule-II : Diesel- oil companies to another oil company	
	(c) Aggregate of Taxable Sales of Goods specified in Part-E of Schedule-II : ATF- oil companies to another oil company	
(ii)	(a) Aggregate of Tax Paid Sales of Goods specified in Part-E of Schedule-II : Petrol	
	(b) Aggregate of Tax Paid Sales of Goods specified in Part-E of Schedule-II : Diesel	
	(c) Aggregate of Tax Paid Sales of Goods specified in Part-E of Schedule-II : ATF	
	(d) Aggregate of Tax Paid Sales of Goods specified in Part-E of Schedule-II : IMFL	
	(e) Aggregate of Tax Paid Sales of Goods specified in Part-E of Schedule-II : Country liquor	
	(f) Aggregate of Tax Paid Sales of Goods specified in Part-E of Schedule-II : Other goods (Others include Molasses, Narcotics, Methylated & Rectified Spirit,, Natural Gas ,Steam and Furnace Oil)	

52. Aggregate of Taxable Sales of Goods specified in Part-E of Schedule-II : Oil companies to the dealers

Description of goods	Rate of Tax	Sales price excluding Tax	Output Tax Payable (at the first stage of Sale in the State)
(A)	(B)	(C)	(D=B*C)
Petrol			
Diesel			
ATF			
IMFL			
Country Liquor			
Other goods (includes Molasses, Narcotics, Methylated & Rectified Spirit,, Natural Gas ,Steam and Furnace Oil)			
Total		(E)	(F)

53	Total Amount of VAT Payable for this Tax Period [50 + 52 (F)] – 34]				
54	Add the amount of interest payable, if any u/s 30(1) of the Act.				
55	Add the amount of penalty payable, if any under the Act.				
56	Adjust the amount of Tax deducted at source as shown & issued in JVAT 400				
57	Indicate the Reverse Tax Amount [See section 2(xlvi) & 18(9) read with Rule 26(15)]				
58	Balance VAT Payable (53+54+55-56-57=58)				
59	Tax Refundable				
60	OR, Adjust the excess input tax amount against CST liability as shown in column 34.				
61	Excess Input Tax Credit to be c/f to next period (If balance remains even excess) (58-59-60=61)				
62	Total amount of deferred Tax admissible as per Form JVAT 408	Validity date of Revised Eligible Certificate	Amount of Output Tax Payable in this tax period and : “deferred”		
63	Payment / Adjustment Details:				
Details	Challan/ Instrument No.	Date	Bank/Treasury	Branch Code	Amount
Payment Details:					

64. Name of the commodity dealt in –

Rate of Tax	Name of the commodity
Taxable @ 1%	
Taxable @ 2%	
Taxable @ 4%	
Taxable @ 5%	
Taxable @ 10%	
Taxable @ 14%	
Taxable @ 18%	
Taxable @ 20%	
Taxable @ 35%	
Taxable @ 50%	
Exempted goods	

Following annexure is attached with the return:

- ☐ Statement of Manufacturing Account for Manufacturing Dealer
- ☐ Statement of Trading and Profit & Loss Account



Final_JVAT 204
Return Form Annexur

DECLARATION):

Name.....being..... of the above enterprise do hereby declare that the information given in this Return is true and correct.

Signature

.....

Form JVAT 206

**GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT**

[See Rule 19(2)(a)]

Application for Refund

Cover Page

Checklist of Supporting Documents

- ☐ Proof of payment of tax
- ☐ Copy of Annual Return/JVAT124/Assessment Order in which Refund has been claimed Under section
- ☐ Copy of the Notice of demand in JVAT 300

Reasons for Rejection (For Office Use only)

Please tick as applicable

- ☐ Not filed Mandatory _____
- ☐ Not attached Support Document(s) _____
- ☐ Other _____

1. Assessment/Re-assessment Order No _____
2. TIN _____
3. Name of the Dealer _____
4. Address _____

Telephone Number(s) _____

Fax Number(s)/E-mail _____

5. Bank A/c No.* _____
6. Period of refund: From : _____ to : _____
7. Details of payment made for which refund is claimed U/s 52:-

Challan No.	Date	Amount	Amount of Final Demand	Amount of Refund claimed

8. Reason for Refund _____
9. Option of Refund ☐ RAO (Refund Adjustment Order) ☐ RPO (Refund Payment Order)

Verification

I certify that the information given in this form and its attachments (if any) is true and correct to the best of my knowledge and belief and nothing has been concealed

Signature

Full name of Applicant _____

Designation _____

Date _____

Place _____

Instructions

- Please ensure that the form is complete
- This Form should be verified and signed by:
 - Proprietor, in case of Proprietorship concern
 - Managing Partner, in case of Partnership firm and where there is no Managing Partner, by all the partners if there is no registered partnership deed and in case of a registered partnership deed by any one of them.
 - Managing Director or authorized signatory, in case of a Company
 - Karta, in case of Hindu Undivided Family
 - Authorised Signatory, in all other cases
- enclose copy of return in which refund has been claimed under Section 50 of the Ordinance.

Form JVAT 207

GOVERNMENT OF JHARKHAND
COMMERCIAL TAXES DEPARTMENT

[See Rule 19(2)(b) & 19(8)]

Application for Provisional REFUND

Cover Page

Checklist of Supporting Documents

- ☐ Shipping bill duly authenticated by Customs Department
- ☐ Duplicate copy of Sale Invoice
- ☐ Original purchase invoice on the basis of which refund is claimed
- ☐ Proof of payment received or copy of letter of credit
- ☐ Certificate from a Chartered Accountant / Tax Practitioner regarding purchase and sale of goods and correctness of claim of refund Append to this Form.
- ☐ Affidavit as prescribed in this Application Form.
- ☐ In case of exports under **section 5(3)** of CST Act, copy of declaration by actual exporters
- ☐ In case of **within state** sales of goods to the SEZ or the STP, or EOU or the EHTP, shall be accompanied by the copy of the tax invoice, certificate of the competent authority showing the name and address of the dealer, under which it is established and the entitlement of the dealer to purchase goods free of tax. **Or, in case of inter sale of goods to the SEZ or the STP or EOU or the EHTP, shall be accompanied by Form I as prescribed U/s 8(8) of the CST Act 1956.**
- ☐ In the case of Refund for excess Input Tax against CST Payable: an Affidavit to this extent that Input Tax under the Provisions of the **Act** has been paid into the Government Treasury.
- ☐ **In the case of refund of excess input tax for any other reason, details of purchase from registered VAT dealer and input tax paid at the time of purchase for the period on the basis of which input tax credit has been claimed during that period.**
- ☐ **In case of refund of excess input tax credit a bank guarantee equivalent to the amount of refund claimed, and the vat dealerwise statement showing purchase of goods from them and input tax paid thereon for the period on the basis of which input tax credit has been claimed during that period.**

Reasons for Rejection (For Office Use only)

Please tick as applicable

- ☐ Not filed Mandatory _____
- ☐ Not enclosed Supporting Document(s) _____
- ☐ Other _____

Form JVAT

[See Rule 19(2)(b), 19(7), 19(8) and (19(10))]

Application for Provisional Refund

1. Name of the Business _____
2. Registration No. (TIN) _____
3. Address _____ Building _____ Name/Number _____
- Area/Road _____
- Locality/Market _____
- Pin Code _____
- E-mail Id _____
- Telephone Number(s) _____
- Fax Number(s) _____
4. Type of exports/type of Zero Rated Sales/**Transfer of goods otherwise than by way of Sale** ☐ Under Section 5(1) & 5(3) of CST Act, 1956 ☐ Under Section 5(3) of CST Act, 1956 ☐ Zero Rated Sales ☐ **Under Section 4 or 6A of CST Act 1956**
5. Period for which refund is claimed _____
6. Details of purchases for which refund is claimed: _____

Invoice				Description of goods	Quantity	Value	Tax paid (Rs.
Name of Dealer	Registration No. (TIN)	Number	Date				

7. Details of exports undertaken or sales made to the units specified in clause (ii) and (iii) of sub-section(2) of Section 49:

Invoice				Description of goods	Quantity	Value	Tax paid (Rs.
Name of Dealer	Registration No. (TIN)	Number	Date				

8. Details of Zero Rated Sales undertaken specified in sub-section (2) of Section 49

Name of Dealer	Registration No. (TIN)	Amount of CST payable vide column 22(A) of Form JVAT 200	Amount of excess Input Tax Credit vide column 19(B) of Form JVAT 200	Period from which CST due, is Payable	Amount of CST for which claim of Refund is made

Declaration

I declare that I have not taken credit of input tax on purchases for which I have claimed refund and that

I have reversed credit of input tax, if taken earlier

Signature _____

Full name of Applicant _____

Verification

I certify that the information given in this form and its attachments (if any) is true and correct to the best of my knowledge and belief and nothing has been concealed

Signature _____

Full name of Applicant _____

Designation _____

Date _____

Place _____

Affidavit

I undertake that, in case of re-import of the above goods, I will communicate within a period of one month from the date of re-import into India of such goods, to the assessing authority or any other officer authorized in this behalf, and shall repay, forthwith, the amount of refund granted to me on this account along with interest

Instructions :

1. The application should be filed in duplicate
2. Enclose the following :
 - a. Shipping bill duly authenticated by Customs Department
 - b. Copy of Sale Invoice
 - c. Affidavit in prescribed form
 - d. Original purchase invoice on the basis of which refund is claimed
 - e. Proof of payment received or copy of letter of credit
 - f. In case of exports u/s 5(3) of CST Act, declaration by actual exporter
 - g. Certificate from a Chartered Accountant regarding purchase and sale of goods and correctness of claim of refund
3. This Form should be verified and signed by:
 - a. Proprietor, in case of Proprietorship concern
 - b. Managing Partner, in case of Partnership firm and where there is no Managing Partner, by all the partners if there is no registered partnership deed and in case of a registered partnership deed by any one of them.
 - c. Managing Director or authorized signatory, in case of a Company
 - d. Karta, in case of Hindu Undivided Family
 - e. Authorised Signatory, in all other cases
 - f. Or by the declared Business Manager.
